IN THE CLAIMS

Please amend the claims as follows.

1.   (Currently Amended)   A method of coding an input signal, ~~the method~~ comprising:

[[-]] estimating a location of at least one transient in a time segment of the input signal;

~~the method being characterized by~~

[[-]] modifying the location of [[the]] each transient so that the transient occurs at a specified location on a predetermined time scale to obtain a modified signal; and

modeling the modified signal.

2.   (Currently Amended)   A method of coding as claimed in claim 1, ~~in which~~ wherein each transient is relocated to a nearest specified location of a plurality of possible locations on the predetermined ~~timescale~~ time scale.

3.   (Currently Amended)   A method of coding as claimed in claim [[1]] 2, ~~in which~~ wherein the ~~specified~~ plurality of possible locations on the predetermined time scale are defined by integer multiples of a predetermined minimum time segment size.

4.   (Currently Amended)   A method of coding as claimed in claim 3, ~~in which~~ wherein the predetermined minimum time segment size has a length in [[the]] a range of approximately 1 millisecond (ms) to approximately 9 ms.

5.   (Currently Amended)   A method of coding as claimed in claim 1, ~~in which the~~ wherein modeling the modified signal comprises [[uses]] using sinusoids to represent the modified ~~input~~ signal.

6.   (Currently Amended)   A method of coding as claimed in claim 1, ~~in which~~ further comprising applying a restricted time segmentation ~~is also applied~~ to at least one of tonal and [[/or]] noise components of the input signal.

7.   (Currently Amended)   A method of coding as claimed in claim 1, ~~in which the~~ wherein ~~estimation of~~ estimating the location of the at least one transient [[s]] ~~is carried out~~ comprises using an energy-based approach.

8.   (Currently Amended)   A method of coding as claimed in claim 7, ~~in which the~~ wherein ~~estimation of~~ estimating the location of the at least one transient [[s]] ~~is carried out~~ comprises using two sliding windows.

9.   (Currently Amended)   A method of coding as claimed in claim 1, ~~in which~~ wherein the location of the at least one transient [[s]] ~~involves~~ comprises the location of a beginning and an end of each transient.

10.   (Currently Amended)   A method of coding as claimed in claim 1, ~~in which~~ wherein modifying the location of each ~~located~~ transient ~~is moved by a~~ comprises cutting and ~~paste method~~ pasting at least one transient from its original location to begin at a specified location on the predetermined time scale.

11.   (Currently Amended)   A method of coding as claimed in claim 10, ~~in which~~ further comprising time-warping a remaining section of the input signal between two ~~located modified~~ transients ~~is time-warped~~ to fill [[the]] a gap remaining following ~~the relocation~~ movement of the at least one transient.

12.   (Currently Amended)   A method of coding as claimed in claim 11, ~~in which~~ wherein the time-warping [[is]] comprises one of [[a]] lengthening [[or]] and [[a]] shortening ~~of said~~ the remaining section.

13.   (Currently Amended)   A method of coding as claimed in claim 11, ~~in which~~ wherein the time-warping preserves [[the]] amplitudes of edge points of the modified signal.

14.   (Currently Amended)   A method of coding as claimed in claim 11, ~~in which~~ wherein the time-warp~~ing~~ ~~is carried out by~~ comprises using interpolation, where [[the]] a change in [[the]] a fundamental frequency of the remaining section is less than approximately 0.3 %.

15.   (Currently Amended)   A method of coding as claimed in claim 11, ~~in which~~ wherein, where [[the]] a change in [[the]] a fundamental frequency of the remaining section is more than or equal to 0.3%, the remaining section is split into a first ~~length~~ portion ~~immediately after the modified transient~~ and a second ~~length~~ portion.

16.   (Currently Amended)   A method of coding as claimed in claim 15, ~~in which~~ wherein the first ~~length~~ portion is approximately 8 ms to 12 ms.

17.   (Currently Amended)   A method of coding as claimed in claim 14, ~~in which~~ further comprising using an overlap-add procedure where the interpolation is insufficient to fill [[a]] the gap in the remaining section ~~, and overlap-add procedure is used~~.

18.   (Currently Amended)   A method of coding as claimed in claim 1, ~~in which~~ wherein modifying the location of each transient comprises ~~the modification of the location of the or each transient is performed~~ using a transformation into a frequency domain.

19. (Currently Amended) A method of coding as claimed in claim 1, ~~wherein the method comprises~~ further comprising including side information in the modeled modified signal, [[which]] wherein the side information describes an original time difference between corresponding transients in at least two channels.

20. (Currently Amended) A method of decoding, comprising:

receiving a modeled modified signal, wherein ~~in which~~ a location of transients in at least two channels has been modified, the modeled modified signal further comprising side information describing an original time difference between corresponding transients; ~~, the method comprising:~~

synthesizing a synthesized signal for the at least two channels; [[,]] and

unwarping the synthesized signal according to the original time difference.

21. (Currently Amended) A transmission medium comprising a modeled ~~Modeled~~ modified signal, ~~in which~~ wherein a location of transients in at least two channels has been modified, the signal further comprising side information describing an original time difference between corresponding transients in the at least two channels.

22.   (Currently Amended)   A storage ~~Storage~~ medium ~~on which~~ comprising a

modeled modified signal received over a transmission medium as claimed in claim 21 ~~has been~~

~~stored~~.

23.   (Currently Amended)   A decoder, ~~Decoder~~ comprising:

means for receiving a modeled modified signal, wherein ~~in which~~ a location of transients in

at least two channels has been modified, the signal further comprising side information describing an

original time difference between corresponding transients in the at least two channels, and

means for synthesizing a synthesized signal for the at least two channels [[,]] and unwarping

the synthesizing signal according to the original time difference.

24.   (Currently Amended)   An audio ~~Audio~~ player comprising a decoder as

claimed in claim 23 and a reproduction unit for reproducing [[the]] an unwarped synthesized signal.

25.   (Currently Amended)   An apparatus ~~Apparatus (10)~~ for coding signals, comprising ~~comprises~~ an electronic processor operable to:

[[-]] estimate [[the]] a location of one or more transients in a time segment of an ~~audio or video~~ input signal;

~~characterized by the processor being operable to~~ modify the location of ~~the or~~ each transient so that ~~the or~~ each transient occurs at a specified location on a predetermined time scale; and ~~, and the processor is operable to~~

model the modified input signal.

26.   (Currently Amended)   The apparatus ~~Apparatus (10)~~ as claimed in claim [[19]] 25, wherein the apparatus comprises ~~which is~~ an audio device.